

Alcohol and Tobacco Tax and Trade Bureau, Treasury

Pt. 275

§ 252.335 Disallowance of claim.

If a claim for drawback of tax is not allowed in full, the appropriate ATF officer shall notify the claimant in writing of the reasons for any disallowance.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1335, 1336; 19 U.S.C. 1309, 81c, 26 U.S.C. 5055, 5062)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71726, Dec. 11, 1979]

PART 275—IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

Subpart A—Scope of Regulations

Sec.

275.1 Importation of tobacco products and cigarette papers and tubes.

Subpart B—Definitions

275.11 Meaning of terms.

Subpart C—General

275.21 Forms prescribed.

275.22 Retention of records.

275.23 Authority of ATF officers to enter premises.

275.24 Interference with administration.

275.25 Disposal of forfeited, condemned, and abandoned tobacco products and cigarette papers and tubes.

275.26 Alternate methods or procedures.

275.27 Emergency variations from requirements.

275.28 Penalties and forfeitures.

275.29 Delegations of the Director.

Subpart D—Taxes

TAX RATES

275.30 Pipe tobacco and roll-your-own tobacco.

275.31 Cigar tax rates.

275.32 Cigarette tax rates.

275.33 Smokeless tobacco tax rates.

275.34 Cigarette papers.

275.35 Cigarette tubes.

CLASSIFICATION OF LARGE CIGARS AND CIGARETTES

275.37 Statistical classification of large cigars.

275.38 Cigarettes.

275.39 Determination of sale price of large cigars.

LIABILITY FOR AND PAYMENT OF TAXES

275.40 Persons liable for tax.

275.41 Determination and payment of tax.

EXEMPTIONS FROM TAXES AND PERMITS

275.50 Exemptions.

ASSESSMENT OF TAXES

275.60 Assessment.

CUSTOMS' COLLECTION OF TAXES

275.62 Customs' collection of internal revenue taxes on tobacco products and cigarette papers and tubes, imported or brought into the United States.

275.63 Payment of tax by electronic fund transfer.

Subpart E—Packages

275.71 Package.

275.72 Notice for smokeless tobacco.

275.72a Notice for pipe tobacco.

275.72b Notice for roll-your-own tobacco.

275.72c Package use-up rule.

275.73 Notice for cigars.

275.74 Notice for cigarettes.

275.75 Exemptions.

Subpart F—Tobacco Products and Cigarette Papers and Tubes, Imported Into or Returned to the United States

275.81 Taxpayment.

RELEASE FROM CUSTOMS CUSTODY OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES WITHOUT PAYMENT OF TAX OR CERTAIN DUTY

275.82 Restrictions on tobacco products labeled for export.

275.83 Penalties and forfeiture for products labeled or shipped for export.

275.85 Release from customs custody of imported tobacco articles.

275.85a Release from customs custody of returned articles.

275.86 Procedure for release.

Subpart G—Puerto Rican Tobacco Products and Cigarette Papers and Tubes, Brought Into the United States

275.101 General.

PREPAYMENT OF TAX IN PUERTO RICO ON TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

275.105 Prepayment of tax.

275.106 Examination and record of shipment by taxpayer.

275.107–275.108 [Reserved]

DEFERRED PAYMENT OF TAX IN PUERTO RICO ON TOBACCO PRODUCTS

275.109 Bond required for deferred taxpayment.